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*REPORT TO THE SUBCOMMITTEE ON  
INTERGOVERNMENTAL RELATIONS  
COMMITTEE ON  
GOVERNMENT OPERATIONS  
UNITED STATES SENATE*

**Case Studies Of Revenue Sharing  
In 26 Local Governments**

**ENCLOSURE D**

Jefferson County, Alabama

**BY THE COMPTROLLER GENERAL  
OF THE UNITED STATES**

GGD-75-77-D

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## SUMMARY

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1 At the request of the Chairman, Subcommittee on Inter-governmental Relations, Senate Committee on Government Operations, GAO conducted case studies on general revenue sharing at 26 selected local governments throughout the country, including Jefferson County, Alabama. 7276

Through June 30, 1974, revenue sharing allocations to Jefferson County totaled \$16,441,011, or \$25.49 per capita. Of the amount allocated, \$15,086,961 was received by June 30, 1974, and \$1,354,050 was received in July 1974. Revenue sharing payments were equivalent to about 24.9 percent of Jefferson County's own tax collections.

The Chairman's letter listed seven areas on which the Subcommittee wanted information. Following is a brief description of the selected information GAO obtained on each area during its review of Jefferson County.

1. The specific operating and capital programs funded in part or in whole by general revenue sharing in each jurisdiction. Jefferson County had obligated or expended \$16,400,494 through June 30, 1974, as follows:

<u>Function</u>	<u>Amount</u>
Public safety	\$ 712,899
Public transportation	412,540
Health	850,000
Social services for the poor or aged	277,500
Financial administration	464,419
Highways and streets	3,680,238
Hospitals and clinics	81,000
Corrections	2,000,000
Recreation	3,300,000
Environmental protection	2,590,919
General public buildings	278,700
Construction of county facilities	<u>1,752,279</u>
Total	<u>\$16,400,494</u>

The county's accounting records showed that, within these use designations, \$2,530,625 was for operations and maintenance costs, including salaries and services, and \$13,869,869 was for capital purposes.

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2. The fiscal condition of each jurisdiction, including its surplus or debt status. The county's general fund is used to finance a significant portion of the services provided, and, at the end of the last 5 fiscal years, it has shown a surplus position of about \$4 to \$5 million. The total balances of the county's major operating funds at the end of the last 5 fiscal years ranged from \$2.6 million in 1971 to \$18.8 million in 1973.

The latest actuarial valuation of the county's pension fund, performed in 1973, showed that present and prospective assets exceeded the benefits to be paid and that the excess was substantially greater than the administrative costs to be paid from the fund.

The county's outstanding debt has steadily decreased from about \$17 million in 1970 to about \$13 million in 1974. As of September 1974 the debt was about \$79 million below the limit established by the Alabama constitution.

The county comptroller considered the county to be financially sound but anticipated some decrease in revenues because of economic recession.

3. The impact of revenue sharing on local tax rates and any changes in local tax laws, and an analysis of local tax rates vis-a-vis per capita income. The county levies an ad valorem tax on real and personal property. Other major taxes are levied for the county by the State. Revenue derived from these taxes has increased steadily during the last 5 fiscal years, as shown below.

<u>Tax</u>	<u>Fiscal year</u>				
	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
	<u>(000 omitted)</u>				
Property	\$ 9,561	\$ 9,798	\$10,086	\$10,256	\$12,990
Sales	10,744	11,623	13,212	14,650	16,203
Gasoline	2,717	2,886	3,156	3,357	3,475
Tobacco	2,240	2,376	2,460	2,535	2,653
Beer	1,706	1,874	2,069	2,111	2,333
Total	<u>\$26,968</u>	<u>\$28,557</u>	<u>\$30,983</u>	<u>\$32,909</u>	<u>\$37,654</u>

The county comptroller said that revenue sharing funds helped the county avoid raising taxes.

The percentage of a family's income that is paid to Birmingham (Jefferson County's largest city) and the county and State governments increases as family income increases. The tax burden for a family of four increased from 8.1 percent of family income to 8.3 and 8.6 percent as family income increased from \$7,500 to \$12,500 and \$17,500, respectively.

4. The percentage of the total local budget represented by general revenue sharing. As of September 30, 1973, the county had received \$11,024,811 in revenue sharing funds. All funds received, as well as interest earnings of \$278,899, were budgeted for use in fiscal year 1973. These funds represented 14.8 percent of the county's 1973 budget and 7 percent of the combined county and school district budgets.

5. The impact of Federal cutbacks in three or four specific categorical programs and the degree, if any, that revenue sharing has been used to replace those cutbacks. In addition to revenue sharing, the county received a total of about \$5 million in Federal aid during fiscal years 1972, 1973, and 1974. It expects to receive \$28.3 million in Federal aid during fiscal year 1975.

6. The record of each jurisdiction in complying with the civil rights, Davis-Bacon, and other provisions of the law. County policy prohibits employment discrimination on the basis of race, color, creed, sex, political belief, or national origin. Also, a resolution prohibiting discrimination in the use of revenue sharing funds was adopted by the county commission.

According to the 1970 census, the county's civilian labor force included 248,269 persons, of which 38.4 percent were female and 27.2 percent were black. As of November 30, 1974, the county had 3,497 employees, of which 47.1 percent were female and 29.6 percent were blacks. The percentage of blacks employed by the county was greater than that in civilian labor force; however, the percentage of black males was relatively low. There were fewer women and blacks in certain job categories and departments than the percentage represented in the civilian labor force.

County officials felt that substantial progress had been made in recent years in hiring racial minorities and females. During the year ended June 30, 1974, the county hired proportionally more blacks and females than represented in either the county government work force or the civilian labor force.

Fifteen complaints have been filed against the county since December 31, 1971, involving alleged employment discrimination. Thirteen of these alleged racial discrimination and two alleged sex discrimination. The U.S. Equal Employment Opportunity Commission closed one case after the complainant was advised of her right to institute a civil action. The Commission's investigation of the other complaints was pending.

One class action suit had been filed against the county alleging discriminatory employment practices against blacks, but this case had not been decided. In addition, the Department of Justice advised the county in August 1974 that a suit would be filed if the county did not enter into a consent decree providing for improvements in its employment practices.

GAO reviewed seven construction contracts subject to the Davis-Bacon provision and found two in which the county had not requested a wage determination from the Secretary of Labor as required. These two contracts as well as a third did not contain a wage determination or the contract clauses required by the Davis-Bacon provision. The county had obtained a statement on wages paid on one of the three contracts.

County officials said they had not complied on these contracts, which were issued early in the program, because they had not known which requirements of the Davis-Bacon provision were applicable. They said they had complied on subsequent contracts.

The county had complied with the prevailing wage provision of the Revenue Sharing Act.

7. Public participation in the local budgetary process, and the impact of revenue sharing on that process. The normal budgetary process in Jefferson County includes holding a public hearing. The county published statements of the planned and actual use of revenue sharing funds in newspapers and also publicized the program through releases to local television stations. Several groups expressed their views on county spending priorities, and some addressed the proposed use of revenue sharing funds in particular. The county comptroller said the views of public groups are considered in formulating the county budget.



## CHAPTER 1

### INTRODUCTION

The State and Local Fiscal Assistance Act of 1972 (Public Law 92-512), commonly known as the Revenue Sharing Act, provides for distributing about \$30.2 billion to State and local governments for a 5-year program period beginning January 1, 1972. The funds provided under the act are a new and different kind of aid because the State and local governments are given wide discretion in deciding how to use the funds. Other Federal aid to State and local governments, although substantial, has been primarily categorical aid which generally must be used for defined purposes. The Congress concluded that aid made available under the act should give recipient governments sufficient flexibility to use the funds for their most vital needs.

On July 8, 1974, the Chairman, Subcommittee on Intergovernmental Relations, Senate Committee on Government Operations, requested us to conduct case studies on general revenue sharing at 26 selected local governments throughout the country. The request was part of the Subcommittee's continuing evaluation of the impact of general revenue sharing on State and local governments. The Chairman requested information on

- the specific operating and capital programs funded by general revenue sharing in each jurisdiction;
- the fiscal condition of each jurisdiction;
- the impact of revenue sharing on local tax rates and tax laws, including an analysis of tax burden on residents of each jurisdiction;
- the percentage of the total budget of each jurisdiction represented by general revenue sharing;
- the impact of Federal cutbacks in several categorical programs and the degree, if any, that revenue sharing has been used to replace those cutbacks;
- the record of each jurisdiction in complying with the civil rights, Davis-Bacon, and other provisions of the law; and
- public participation in the local budgetary process and the impact of revenue sharing on that process.

Jefferson County, Alabama, is one of the 26 selected local governments, which include large, medium, and small municipalities and counties as well as a midwestern township.

BACKGROUND INFORMATION  
ON JEFFERSON COUNTY

Jefferson County, in north-central Alabama, is the State's largest metropolitan area. It encompasses 34 municipalities, the largest of which is Birmingham. The county's 1970 population was 644,991.

The local economy was built on steel production and coal mining, and the primary metals industry is still the county's largest manufacturing activity. The area produces 52 percent of the South's steel and 60 percent of the Nation's cast-iron pipe. Jefferson County is one of Alabama's leading mineral producers and is also its principal commerce center. Retail sales in the county increased from about \$1 billion in 1967 to almost \$2 billion in 1973.

The average family income in the county's various municipalities ranges from about \$7,000 to about \$28,000. The average family income in the county, including municipalities and unincorporated areas, is about \$10,000. The per capita income is about \$2,800.

The county has a commission form of government consisting of a president and two associate commissioners. Each is elected for a 4-year term and is responsible for administering one of the commission's three major departments--finance, courts, and buildings; public improvements; and health and welfare.

The county provides a variety of services, including

- highway and street construction and maintenance,
- health care and hospital operation,
- police protection,
- sewage treatment and disposal,
- trash collection,
- construction and operation of parks and other recreation facilities,
- public water,
- public transportation,
- library operation,

--environmental protection, and

--social services for the poor, aged, and others.

The county commissioners said they would soon be announcing a pilot project of major impact. Called the community safety center project, it will provide for strategically located centers offering fire and police protection and emergency medical treatment.

Many services the county furnishes are also furnished by local municipal governments and to some extent by the State government. For example, the county provides police protection through the county sheriff's department, and the municipalities provide the service through their police departments. This protection is also supplemented by Alabama State troopers.

Except for water, utilities are provided primarily by private corporations, and some electricity is provided by the Tennessee Valley Authority. The Birmingham Water Works Board, a public corporation created by the city, furnishes water service to an estimated 600,000 people.

The county's primary and secondary public schools are administered by nine independent boards. Eight are municipal school boards responsible for the systems of their respective cities. The county board is responsible for public schools in unincorporated areas and in municipalities not having a separate school system.

Jefferson County finances its services from a variety of revenue sources, the largest of which is a general sales tax. Other revenues are derived from taxes on real and personal property, gasoline, tobacco, and alcoholic beverages, and from sewer service charges. The county also receives funds from the State and Federal governments.

#### REVENUE SHARING ALLOCATION

Revenue sharing funds are allocated according to a formula in the Revenue Sharing Act. The amount available for distribution within a State is divided into two portions--one-third for the State government and two-thirds for all eligible local governments within the State.

The local government share is allocated first to the State's county areas (these are geographic areas, not county governments) using a formula which takes into account each county area's population, general tax effort, and relative income. Each individual county area amount

is then allocated to the local governments within the county area.

The act places constraints on the allocations to local governments. The per capita amount allocated to any county area or local government unit (other than a county government) cannot be less than 20 percent, nor more than 145 percent, of the per capita amount available for distribution to local governments throughout the State. The act also limits the allocation of each unit of local government (including county governments) to not more than 50 percent of the sum of the government's adjusted taxes and intergovernmental transfers. Finally, a government cannot receive funds unless its allocation is at least \$200 a year.

To satisfy the minimum and maximum constraints, the Office of Revenue Sharing uses funds made available when local governments exceed the 145 percent maximum to raise the allocations of the State's localities that are below the 20 percent minimum. To the extent these two amounts (amount above 145 percent and amount needed to bring all governments up to 20 percent) are not equal, the amounts allocated to the State's remaining unconstrained governments (including county governments) are proportionally increased or decreased.

Jefferson County was not constrained at the 50 percent level in any of the first four entitlement periods (January 1, 1972, through June 30, 1974), but constraints applied to other governments in the State resulted in an increase in Jefferson County's allocation. Our calculations showed that, if the allocation formula were applied in Alabama without all the act's constraints, Jefferson County's allocation for the period January 1, 1972, through June 30, 1974, would have been \$15,722,941. However, because these constraints were applied, Jefferson County was allocated \$16,339,709. Initial allocations and payments to Jefferson County for the same period were \$16,441,011, including \$1,354,050 received in July 1974. The payment for the next period will be reduced by \$101,302, the difference between initial and final allocations.

The following schedule compares revenue sharing per capita and revenue sharing as a percentage of adjusted taxes for Jefferson County with Washington and Dale Counties--which received the highest and lowest per capita amount, respectively, of the State's 67 counties--and with Mobile County, whose population of 317,308 is closest to Jefferson County's 644,991.

Revenue sharing funds received for the period  
January 1, 1972, through June 30, 1974

<u>County</u>	<u>Received</u> ( <u>note a</u> )	<u>Per capita</u> <u>share</u>	<u>As a percent</u> <u>of taxes</u> ( <u>note b</u> )
Jefferson	\$16,441,011	\$25.49	24.9
Washington	607,781	37.42	78.8
Dale	264,891	5.00	28.4
Mobile	5,412,440	17.06	31.5

a/Includes payment received in July 1974 for quarter ended June 30, 1974.

b/Fiscal year 1971 and 1972 taxes, as defined by the Bureau of the Census, were used and adjusted to correspond to the 2-1/2-year period covered by the revenue sharing payments.

The total revenue sharing received by Alabama's 67 county governments for this same period was \$59,046,102, or \$17.21 per capita.

## CHAPTER 2

### BUDGETING AND PUBLIC PARTICIPATION

#### IN THE BUDGETARY PROCESS

Jefferson County's financial structure includes numerous funds, each having its own revenue sources and financing activities specified by law or the county commission. The funds are established by the Alabama constitution, the Alabama legislature, or a resolution of the county commission.

1. General fund--the largest, it finances a significant portion of county services, including the salaries and other operating expenses of several county departments, such as the sheriff's department, printing department, tax assessor's office, and coroner's office. Revenue sources are various fees, fines, and taxes and the State government.
2. Road fund--finances construction and repair of county roads. Revenue sources include ad valorem property taxes, gasoline taxes, automobile license fees, and drivers' license fees.
3. Food stamp fund--finances the county's food stamp program. Revenues are obtained from the State government.
4. Sewer funds--finance construction, maintenance, and operation of sewerage truck lines and treatment plants and associated debt expense and retirement. Revenues are obtained from sewer-service charges, ad valorem property taxes, and from the State and Federal governments. Revenues have also been derived from the sale of bonds and warrants.
5. Indigent care fund--finances operation of a county hospital primarily for indigent residents. Revenue sources are a sales tax, alcoholic beverage tax, insurance and patient reimbursements, donations, and miscellaneous, such as profits from the hospital cafeteria.
6. Revenue sharing fund--accounts for revenues and expenditures relating to the revenue sharing program. Expenditures have been primarily for capital projects, such as construction of a home for elderly people and a juvenile criminal justice center.

7. Water project fund--finances installation of water lines to county residents not serviced by a municipal water system. A substantial portion of this fund's revenues were transferred from the revenue sharing fund.
8. Bridge and public building fund--finances construction of county bridges and buildings. The primary revenue source is the ad valorem property tax.
9. Alabama Law Enforcement Planning Agency fund--accounts for Federal grant funds and other funds which are primarily for the county's rehabilitation and parole activities.
10. Pension fund--finances benefits to retired county employees. Revenue sources are employee salary deductions, matching amounts contributed by the county, and earnings on accumulated assets.

RELATIONSHIP OF REVENUE  
SHARING TO TOTAL BUDGET

The county's fiscal year ends on September 30. As of September 30, 1973, Jefferson County had received \$11,024,811 in revenue sharing funds. As shown by the following table, all funds received, as well as interest earnings of \$278,899, were budgeted for use in fiscal year 1973. These funds represented 14.8 percent of the county's 1973 budget and 7 percent of the combined county and school district budgets.

	<u>Fiscal periods</u>	
	<u>October 1971- September 1972</u>	<u>October 1972- September 1973</u>
Jefferson County budget	\$ 51,843,965	\$ 76,468,613
Budget of school systems	<u>78,992,884</u>	<u>84,299,116</u>
Total	<u>\$130,836,849</u>	<u>\$160,767,729</u>
Revenue sharing payments received	-	\$11,024,811
Revenue sharing funds budgeted	-	a/\$11,303,710
Cumulative revenue sharing payments received but not budgeted	-	-
Percentage of county budget represented by revenue sharing	-	14.8
Percentage of county and school district budgets represented by revenue sharing	-	7.0

a/Includes interest earned of \$278,899.

School district budget data is included in the foregoing table to make the budgets comparable with those of local governments whose responsibilities include operating local school systems. Although independent school districts do not receive revenue sharing funds directly from the Federal Government, the financing of public schools is a major responsibility at the local government level and represents a significant part of the local tax burden.

The following schedule shows the county's budgeted expenditures for each department or office for fiscal years 1973, 1974, and 1975.

<u>Department or office</u>	<u>Fiscal year</u>		
	<u>1973</u>	<u>1974</u>	<u>1975</u>
	<u>—(000 omitted)—</u>		
County commission	\$ 386	\$ 495	\$ 682
Printing	51	59	75
County attorney	71	77	85
Sewer billing	260	283	281
Hospital	11,242	10,891	13,330
Treasurer	82	97	104
Revenue	985	1,095	1,217
Purchasing	113	100	147
Tax assessor	268	297	334
Tax collector	286	323	338
Board of equalization	290	303	389
Board of registrars	153	254	273
Jury board	43	48	49
Personnel board	99	183	190
Circuit court	630	832	934
Chancery court	159	155	167
Probate court	417	462	474
Family court	1,413	1,272	1,479
Court of general sessions	89	96	94
Cafeteria	-	-	138
Civil court	116	121	137
Circuit clerks	284	320	334
Criminal court	167	186	208
Bessemer county court	80	97	100
Building services	1,440	1,811	1,888
Road	11,246	16,117	13,460
Inspection services	475	538	646
Sewer	29,295	40,475	54,709
Sheriff	2,412	3,287	3,978
Jail	896	2,996	3,114
District attorney	307	413	391
Coroner	85	89	92
Correctional center	127	193	389
Laundry	45	125	101
County home	4,209	4,885	4,931
Planning and zoning	72	93	100
Department of public welfare	282	590	790
Total	<u>a/\$68,575</u>	<u>\$89,658</u>	<u>\$106,148</u>

a/Does not include \$7.89 million, which was budgeted but not by department.



The county's budgeted revenue sharing funds included in the preceding amounts were as follows:

	Fiscal year		
	<u>1973</u>	<u>1974</u>	<u>1975</u>
	————(000 omitted)————		
<u>Department or office</u>			
Hospital	\$ -	\$ 9	\$ -
Family court	518	278	278
Building services	-	279	168
Road	2,015	5,167	3,324
Sewer	3,766	2,547	1,927
Sheriff	302	888	832
Jail	-	2,000	2,000
Laundry	45	125	101
County home	<u>1,200</u>	<u>1,450</u>	<u>1,217</u>
Total	<u>\$7,846</u>	<u>\$12,743</u>	<u>\$9,847</u>

Some of the county's revenue sharing funds were budgeted for purposes not directly associated with any of the county's departments. For example, the county budgeted \$8.7 million for constructing a coliseum, which is to be part of the civic center under the control of the Birmingham-Jefferson Civic Center Authority (not a county department). The uses of actual revenue sharing funds received are detailed in chapter 4.

#### PUBLIC INVOLVEMENT IN BUDGETARY PROCESS

The county's budgetary process includes (1) preparation of the budget by the comptroller, (2) public hearings on the budget, and (3) approval of the budget by the county commission.

Budget preparation begins about 3 months before the beginning of the fiscal year when the various department heads, board chairmen, and others submit preliminary operating expense estimates to the comptroller. For the next few weeks the comptroller and county commissioners analyze these estimates and hold hearings at which the department heads and others justify their estimates. The county commissioners include capital projects in the budget, and the comptroller formulates revenue estimates.

Public hearings, although not specifically required, are then held, and the comptroller prepares the final budget based on guidance from the county commissioners. The budget is approved by resolution of the county commission, usually in its first meeting of the fiscal year. The approved budget is

published in local newspapers and has also been publicized on local television.

The county comptroller said that numerous groups were represented at the public hearings on the budget. He said that these groups expressed their views on county spending priorities, with some addressing the proposed use of revenue sharing funds. Some groups also wrote to the county commission regarding the proposed use of funds. The comptroller told us that the views of these groups were considered in formulating the budget.

We contacted three public interest groups to determine the extent of their participation in the budgetary process. Representatives of one group had participated in the budget hearings; however, their participation was the same for all county funds, including revenue sharing funds. The group obtained information on the revenue sharing program primarily from the local newspapers. One of these representatives said the information was adequate but not timely. He felt that decisions on the use of revenue sharing funds had been made before the information was published. The other two groups had not participated in the county's budgetary process, but one representative said his group planned to do so.

### CHAPTER 3

#### PROGRAMS FUNDED WITH REVENUE SHARING

Jefferson County was allocated \$16,441,011 in revenue sharing funds for the period January 1, 1972, through June 30, 1974. Of the amount allocated, \$15,086,961 was received by June 30, 1974, and \$1,354,050 was received in July 1974. Interest earned on the funds as of June 30, 1974, totaled \$674,769. Of these funds the county had expended \$6,051,694 and had obligated an additional \$10,348,800. The remaining \$715,286 had not been obligated.

#### USES OF REVENUE SHARING

The uses of revenue sharing funds described in this chapter are those reflected by Jefferson County's financial records. As we have pointed out in earlier reports on the revenue sharing program ("Revenue Sharing: Its Use by and Impact on State Governments," B-146285, Aug. 2, 1973, and "Revenue Sharing: Its Use by and Impact on Local Governments," B-146285, Apr. 25, 1974), fund "uses" reflected by the financial records of a recipient government are accounting designations of uses. Such designations may have little or no relation to the actual impact of revenue sharing on the recipient governments.

For example, in its accounting records, a government might designate its revenue sharing funds for use in financing environmental protection activities. The actual impact of revenue sharing on the government, however, might be to reduce the amount of local funds which would otherwise be used for environmental protection, thereby permitting the "freed" local funds to be used to reduce tax rates, to increase expenditures in other program areas, to avoid a tax increase or postpone borrowing, to increase yearend fund balances, and so forth.

Throughout this case study, when we describe the purposes for which revenue sharing funds were used, we are referring to use designations as reflected by county financial records.

## Functional uses

Of the \$16,400,494 expended or obligated by the county, \$2,530,625 was for operations and maintenance purposes and \$13,869,869 was for capital purposes. The functional uses of these funds are shown in the following schedule.

<u>Function</u>	<u>Revenue sharing funds expended or obligated as of June 30, 1974</u>		
	<u>Expended</u>	<u>Unliquidated obligations</u>	<u>Total</u>
Operations and maintenance:			
Public safety	\$ 367,962	\$ 158,204	\$ 526,166
Public transportation	273,465	139,075	412,540
Health	840,493	9,507	850,000
Financial administration	464,419	-	464,419
Social services for poor or aged	-	277,500	277,500
Total	<u>1,946,339</u>	<u>584,286</u>	<u>2,530,625</u>
Capital:			
Highways and streets	868,613	2,811,625	3,680,238
Public safety	-	186,733	186,733
Corrections	-	2,000,000	2,000,000
Hospital and clinics	81,000	-	81,000
Recreation	1,653,575	1,646,425	3,300,000
Environmental protection	1,095,573	1,495,346	2,590,919
General public buildings	105,745	172,955	278,700
Construction of county facilities	<u>300,849</u>	<u>1,451,430</u>	<u>1,752,279</u>
Total	<u>4,105,355</u>	<u>9,746,514</u>	<u>13,869,869</u>
Total	<u>\$6,051,694</u>	<u>\$10,348,800</u>	<u>\$16,400,494</u>

### Specific uses

The following schedule describes the specific uses of the \$2,530,625 the county had expended or obligated for operations and maintenance purposes.

#### Operations and Maintenance

<u>Use</u>	<u>Amount</u>
Public safety:	
Sheriff's department salaries	\$ 15,339
Court operating expenses (e.g., salaries and utilities)	510,827
Public transportation:	
Repair of roads and bridges	412,540
Health:	
Hospital operating expenses (most patients are indigent)	850,000
Financial administration:	
Longevity wages to all county employees	464,419
Social services for poor or aged:	
Mental health treatment for elderly	<u>277,500</u>
Total	<u>\$2,530,625</u>

The following schedule shows the specific uses of the \$13,869,869 expended or obligated for capital purposes.

Capital

<u>Use</u>	<u>Amount</u>
Highways and streets:	
Construction of roads and bridges	\$2,280,540
Purchase of road and bridge construction equipment, (including dump trucks, bulldozers, and a mobile bridge crane)	1,321,698
Traffic signal lights	78,000
Hospital and clinics:	
Purchase of a building for use in mental health program	81,000
Public safety:	
Purchase of communications equipment, weapons, cars, and a mobile crime laboratory for sheriff's department	186,733
Corrections:	
Construction of a juvenile criminal justice center	2,000,000
Recreation:	
Construction of a coliseum (part of the Birmingham-Jefferson Civic Center)	3,300,000
Environmental protection:	
Construction of sewers	1,315,769
Purchase of sewer construction equipment (e.g., excavators)	660,000
Purchase of land-fill equipment (e.g., front-end loaders and bulldozers)	615,150
General public buildings:	
Purchase of furniture for newly constructed section of courthouse	53,700
Remodeling of courts	225,000
Other:	
Construction of a bathhouse for use of county road department employees	69,779
Construction of a county home for the elderly	1,450,000
Construction of a laundry to serve the county hospital, home for elderly, and jail	92,500
Construction of a building to store equipment of the county's sanitation department	140,000
Total	<u>\$13,869,869</u>

### Plans for unobligated funds

The county's \$715,286 in unobligated funds was being held as a reserve for unanticipated expenses.

### ACCOUNTING FOR REVENUE SHARING FUNDS

The county commission established a trust fund for all revenue sharing funds. Funds received are deposited in either of two designated banks. The county comptroller projects fund disbursements and instructs the banks to purchase short-term United States securities with the estimated surplus. The banks hold the securities for the county until maturity.

The county commission must approve all expenditures from the fund. Expenditures are made by checks, which must be signed by the president or president pro tempore of the county commission and countersigned by the county treasurer.

The county comptroller maintains the accounting records for the revenue sharing funds and interest income. Receipts and disbursements are recorded in the appropriate general ledger account and in the subsidiary accounts maintained for each authorized project. The accounting procedures for revenue sharing funds are the same as those for other county funds.

### AUDITS OF REVENUE SHARING

At the time of our review, there had been no audits of revenue sharing funds.

## CHAPTER 4

### COMPLIANCE PROVISIONS

#### OF THE REVENUE SHARING ACT

The act provides that, among other requirements, each recipient shall

- create a trust fund in which funds received and interest earned will be deposited. Funds will be spent in accordance with laws and procedures applicable to expenditure of the recipient's own revenues;
- use fiscal, accounting, and audit procedures which conform to guidelines established by the Secretary of the Treasury;
- not use funds in ways which discriminate because of race, color, sex, or national origin;
- under certain circumstances, not use funds either directly or indirectly to match Federal funds under programs which make Federal aid contingent upon the recipient's contribution;
- observe requirements of the Davis-Bacon provision on certain construction projects in which the costs are paid out of the revenue sharing trust fund;
- under certain circumstances, pay employees who are paid out of the trust fund not less than prevailing rates of pay; and
- periodically report to the Secretary of the Treasury on how it used its revenue sharing funds and how it plans to use future funds. The reports shall also be published in the newspaper, and the recipient shall advise the news media of the publication of such reports.

Further, local governments may spend funds only within a specified list of priority areas.

For purposes of this review, we gathered selected information relating to the nondiscrimination, Davis-Bacon, and prevailing wage provisions.



## NONDISCRIMINATION PROVISION

The act provides that no person in the United States shall, on the ground of race, color, national origin, or sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with general revenue sharing funds.

The county has established a formal policy regarding nondiscrimination in employment. The policy of the Jefferson County personnel board, considered to be an equal opportunity affirmative action plan, is to hire the best qualified people available regardless of race, color, creed, sex, political beliefs, or national origin. The county commission also adopted a resolution prohibiting discrimination in the use of revenue sharing funds.

No State or local agency is responsible for civil rights enforcement. Enforcement activities are carried on by the Department of Justice, the U.S. Equal Employment Opportunity Commission, and the Federal courts.

### Comparison of local government work force and civilian labor force

The following table shows the racial and sexual composition of the county civilian labor force (1970 census).

	<u>Male</u>		<u>Female</u>		<u>Total</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
Civilian labor force:						
Total	<u>152,862</u>	<u>61.6</u>	<u>95,407</u>	<u>38.4</u>	<u>248,269</u>	<u>100.0</u>
Black	37,615	15.2	29,839	12.0	67,454	27.2
Spanish surname	577	.2	316	.1	893	.3

Information furnished by the county personnel department showed that as of November 30, 1974, the county government had 3,497 employees. At that date, the racial and sexual composition of the county government work force was as follows:

	Male		Female		Total	
	Number	Percent	Number	Percent	Number	Percent
White	1,559	44.6	885	25.3	2,444	69.9
Black	287	8.2	750	21.4	1,037	29.6
Other	<u>4</u>	<u>.1</u>	<u>12</u>	<u>.3</u>	<u>16</u>	<u>.5</u>
Total	<u>1,850</u>	<u>52.9</u>	<u>1,647</u>	<u>47.1</u>	<u>3,497</u>	<u>100.0</u>

Note: Totals may not add due to rounding.

The county government hired 796 employees during the year ended June 30, 1974, as shown below.

	Male		Female		Total	
	Number	Percent	Number	Percent	Number	Percent
White	226	28.4	181	22.8	407	51.2
Black	90	11.3	294	36.9	384	48.2
Other	<u>1</u>	<u>.1</u>	<u>4</u>	<u>.5</u>	<u>5</u>	<u>.6</u>
Total	<u>317</u>	<u>39.8</u>	<u>479</u>	<u>60.2</u>	<u>796</u>	<u>100.0</u>

Breakdowns of the above statistics by department and by job category are shown in appendixes I and II. We did not prepare a similar analysis of promotions for the year ended June 30, 1974, because the county did not maintain the appropriate statistics.

As indicated above, the county government work force has a higher proportion of black employees than the civilian labor force. The same is true regarding women. Also, during the year ended June 30, 1974, the county government hired a larger proportion of blacks and females than the proportions represented in the county government work force at November 30, 1974.

The percentage of black males employed by the county government was about one-half the percentage of black males in the civilian labor force. Also, when compared to the civilian labor force, the statistics show proportionately fewer women and blacks in certain job categories and departments. For instance, of 77 officials/administrators in the county government work force, 1 is black and 12 are female. Of the county road department's 737 employees, 7 are female; the tax assessor's office, with 32 employees, has no blacks.

We discussed the above statistics with the president of the county commission. He said (1) competition in hiring and retaining blacks and females was very keen among

governmental agencies and private companies in Jefferson County, (2) higher salaries offered by other employers placed the county at a competitive disadvantage in hiring blacks and females, (3) the county had a low turnover rate especially in administrative and professional positions, (4) some county departments did not have jobs appealing to females, and (5) most of the top county positions were held by elected or appointed officials.

With regard to the relatively low percentage of black males in the county government labor force, the director of the personnel board told us that black males were less likely than black females to possess the minimum educational requirements for county employment. He also said about 90 percent of the county government new hires in the last 2 years had been in the health care field and that, among blacks, females were much more likely to possess the necessary health care skills. Thus, when the county expanded its health care program, black females were more likely to be employed than black males.

The board director and the commission president both felt that substantial progress had been made in recent years in hiring racial minorities and females. The director pointed out, for example, that the percentage of blacks in the county government's classified service increased from about 2 percent in 1966 to about 24 percent in 1974.

Between December 31, 1971, and early 1975, the Equal Employment Opportunity Commission received 15 employment discrimination complaints against Jefferson County. One complaint alleged that the county had terminated employment due to sex; another alleged discrimination in the conditions of employment because of sex. The remaining thirteen cases involved alleged discrimination in hiring or terminating employment on the basis of race.

The Commission had closed one case after the Justice Department had advised the complainant of her right to institute a civil action in the appropriate U.S. District Court. The Commission's investigations of the other complaints were pending at the time of our review in January 1975.

One class action suit had been filed against the county for discriminatory employment practices against blacks. This case had also not been decided by January 1975.

In August 1974 the Justice Department advised the county that, on the basis of its investigations, a suit would be filed if the county did not enter into a consent decree providing in general for:

- Designing a recruitment program to inform blacks and females of opportunities in public employment and to attract qualified blacks and females.
- Halting unvalidated testing in selecting and promoting employees.
- Instituting objective and nondiscriminatory standards and procedures for selecting and promoting county employees.
- Hiring blacks and females on an accelerated basis to overcome the effects of past discrimination.

In its September 1974 response, the county took issue with the Department's conclusion that county practices were discriminatory and stated it would not join in a consent decree and would strenuously defend its position in the event of litigation. As of January 1975, the Justice Department had not filed a suit.

We also discussed the county's employment practices with representatives of three civil rights organizations. Representatives of two of the organizations felt that the county's use of qualification tests impeded the hiring of blacks, and representatives of the other organization felt that too few women were in policymaking positions. These organizations could not provide us with information on specific instances of discrimination.

#### Services and capital projects

In our limited review, we observed no instances where services and capital projects funded by the county through revenue sharing were provided or located in a manner that obviously discriminated on the basis of race, color, or sex. Some funds were used in a manner considered to benefit the general public. For example, the county used revenue sharing funds to pay salaries and wages of its family court employees and to finance construction of a civic center. Other funds were used in ways benefiting primarily the poor or elderly. Chapter 3 contains a detailed explanation on the county's use of revenue sharing funds.

County officials told us that they had received no complaints regarding discrimination in public services or in the location of capital projects. There were no pending civil rights suits, administrative orders, or judicial decrees against the county involving such discrimination.

Representatives of two civil rights organizations said they were not aware of county discrimination in the delivery of public services or location of capital improvements. Representatives of another civil rights organization said the county did discriminate against blacks but provided no specific instances of discrimination.

#### DAVIS-BACON PROVISION

The Revenue Sharing Act provides that all laborers and mechanics, employed by contractors and subcontractors to work on any construction project of which 25 percent or more of the cost is paid out of the revenue sharing trust fund, shall be paid wage rates which are not less than rates prevailing for similar construction in the locality as determined by the Secretary of Labor in accordance with the Davis-Bacon Act, as amended.

Office of Revenue Sharing regulations implementing this provision require that contracts exceeding \$2,000 shall contain a provision stating the minimum wages to be paid various classes of laborers and mechanics as determined by the Secretary of Labor. Further, the contract shall stipulate that the contractor shall pay wage rates not less than those stated in the specifications, regardless of any contractual relationships alleged to exist between the contractor and such laborers and mechanics. A further contract stipulation is that there may be withheld from the contractor so much of accrued payments as considered necessary by the contracting officer to pay to laborers and employees the difference between wage rates required by the contract and rates actually received.

Reviewing seven construction contracts subject to the Davis-Bacon provision, as implemented by Office of Revenue Sharing regulations, we found two on which the county had not requested a wage determination from the Secretary of Labor as required. These two and a third contract did not contain a wage determination or the contract clauses required by the Davis-Bacon provision. The county had obtained a statement of wages paid on one of the three contracts.

County officials said they had not complied with applicable requirements of the Davis-Bacon provision because they had not known which were applicable. They said they did not receive guidelines for administering revenue sharing contracts until after the bid invitations for the three contracts had been issued. They told us that they did comply on later contracts.

County officials said that the Davis-Bacon provision had no significant effect on the cost of construction projects. They said county contractors were usually paid wages in accordance with local union wage scales and that the Department of Labor based its wage determinations on the same wage scales.

#### PREVAILING WAGE PROVISION

The Revenue Sharing Act provides that certain recipient employees whose wages are paid in whole or in part out of the revenue sharing trust fund shall be paid at rates which are no lower than the prevailing rates for persons employed in similar public occupations by the recipient government. The individuals covered by this provision are those in any category where 25 percent or more of the wages of all employees in the category are paid from the trust fund.

Jefferson County used about \$1.1 million in revenue sharing funds to pay the wages of its employees. In some instances the county had used revenue sharing funds to pay 25 percent or more of the wages for classes of employees holding similar jobs. We selected several employees, paid with revenue sharing funds, to test the county's compliance with the prevailing wage provision. We found that the county had paid these employees at the prevailing wage rates for other county employees in similar occupations. The county has a civil service system, which is based on merit and includes defined pay scales.

## CHAPTER 5

### FINANCIAL STATUS

#### TREND OF FUND BALANCES

The following schedule shows the surplus or deficit position of each major operating fund for the last 5 fiscal years.

<u>Fund</u>	<u>Fiscal year</u>				
	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
(000 omitted)					
General	\$3,908	\$5,124	\$5,201	\$4,895	\$4,832
Road	635	350	1,075	1,665	2,004
Food stamp	5	3	-3	-4	-10
Sewer	-7,753	-8,374	-5,259	-2,211	-1,064
Indigent care	6,266	5,043	3,717	6,966	3,379
Revenue sharing	-	-	-	7,775	8,256
Water	-	-	-	-	497
Bridge and public building	1,446	471	333	-277	-1,667
Alabama Law Enforcement Planning Agency	7	14	-28	-24	-140
Total	<u>\$4,514</u>	<u>\$2,631</u>	<u>\$5,036</u>	<u>\$18,785</u>	<u>\$16,087</u>

The balance of the pension fund available for payment of benefits at the end of the last 5 fiscal years was as follows:

<u>Fiscal year</u>	<u>Balance</u>
(000 omitted)	
1970	\$ 5,544
1971	6,665
1972	7,997
1973	9,878
1974	12,004

The latest actuarial valuation of the pension fund, prepared in 1973, showed that the funds present and prospective assets exceeded the benefits to be paid and that this excess was substantially greater than the associated administrative expenses to be paid from the fund. County officials said they believe the pension fund is financially sound.

## INDEBTEDNESS

The county's outstanding debt for the last 5 fiscal years was as follows:

	Fiscal year				
	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
	(000 omitted)				
Sewer bonds	\$ 4,500	\$ 4,100	\$ 3,700	\$ 3,275	\$ 2,850
Other general obligation bonds	399	279	185	102	36
Sewer construction warrants	<u>12,060</u>	<u>11,555</u>	<u>11,035</u>	<u>10,500</u>	<u>9,950</u>
Total	<u>\$16,959</u>	<u>\$15,934</u>	<u>\$14,920</u>	<u>\$13,877</u>	<u>\$12,836</u>

### Borrowing procedures

The county commission is authorized to issue bonds provided that the issue is approved by a majority of the county's qualified voters. The commission is also authorized to issue, without voter approval, interest-bearing warrants for certain purposes such as sewer construction.

Over the last 10 years, the quality rating assigned to the county's sewer bonds has remained constant. The quality rating assigned to the other general obligation bonds improved in 1968 and has since remained constant. The quality rating assigned to the sewer construction warrants decreased in 1968. The county has had no bond sales in the last 3 years.

### Borrowing restrictions

The county comptroller said Alabama law established a limit on the county's indebtedness at 6-1/2 percent of the assessed value of real and personal property in the county. As of September 30, 1974, the county's debt was about \$79.3 million below this limit.

## TAXATION

### Major taxes levied

Jefferson County levies an ad valorem tax on real and personal property. Other major taxes are levied for the county by State law but are collected and retained by the county. The property tax and the major State-levied taxes are described below.



The property tax applies to all real and personal property in the county unless specifically exempted. Examples of exempted property include churches, certain hospitals, and homes of totally disabled persons. The tax rate for real and personal property varies from 19.5 mills to 26.5 mills on the assessed value, depending on the property's location. The 19.5 mill rate applies to property in four county municipalities (including Birmingham), and the 26.5 mill rate applies to other municipalities and unincorporated areas.

The assessed value to which the tax rate is applied also varies with the class of property. The classes of property and the relationships of assessed value to the property's fair market value are shown in the following schedule.

<u>Class</u>	<u>Percent</u>
Utilities property	30
Agricultural, forest, and residential property	20
Property not otherwise classified	25

Other major taxes include:

--A tax of 1 percent of the sales price is imposed on any person in the business of selling tangible personal property at retail prices or operating places of amusement or entertainment.

--A tax of 1 cent a gallon is imposed on sellers and distributors of gasoline.

--A tax is levied on persons who sell, store, or deliver tobacco products. The tax rate is 4 cents on each package of cigarettes. For other products, the rate varies with weight.

--A tax is levied on sellers and distributors of malt and brewed beverages. The tax rate varies depending on the number of ounces in the container. For 12 ounces, the rate is 2 cents.

Of the above, only the property tax rate has changed during the last 5 fiscal years. Before October 1972, property was assessed at 30 percent of fair market value. However, in 1972 the Alabama constitution was amended to provide for the three classes of property mentioned above and to permit the Alabama legislature to establish the ratio of assessed value to fair market value for each class. The 1972

amendment also allowed the county to adjust its tax rates on a one-time basis to compensate for any loss of revenue resulting from the reassessment and classification of property. Accordingly, the tax rate on property located in the county's unincorporated areas and in all but four municipalities was increased from 19.5 mills to the present 26.5 mills. The tax rate applicable in the other four municipalities was increased from 14.5 mills to the present 19.5 mills.

The revenue derived from each of the above taxes has increased during the last 5 fiscal years, as shown below.

<u>Tax</u>	<u>Fiscal year</u>				
	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
<hr/> (000 omitted) <hr/>					
Property	\$ 9,561	\$ 9,798	\$10,086	\$10,256	\$12,990
Sales	10,744	11,623	13,212	14,650	16,203
Gasoline	2,717	2,886	3,156	3,357	3,475
Tobacco	2,240	2,376	2,460	2,535	2,653
Beer	<u>1,706</u>	<u>1,874</u>	<u>2,069</u>	<u>2,111</u>	<u>2,333</u>
Total	<u>\$26,968</u>	<u>\$28,557</u>	<u>\$30,983</u>	<u>\$32,909</u>	<u>\$37,654</u>

#### Taxing limitations

The Alabama constitution provides that the ratio of assessed value to fair market value of property may not be less than 15 percent nor more than 35 percent. The property tax rate is limited to that authorized by the State legislature and approved by the county commission, and the annual tax may not exceed 1.5 percent of the property's fair market value. The county commission may increase the property tax rate only after public hearings on the proposed increase. The proposed increase must also be approved by the Alabama legislature and by a majority vote of the county's qualified electors. The rates of the other taxes discussed above are prescribed by State law.

Although authorized to do so, Jefferson County does not levy a tax on household furnishings because county officials believe administrative costs would exceed the revenue.

#### Family tax burden

The following table shows the assumptions we made in determining the tax burden on a family of four living in Birmingham, Jefferson County's largest city. Under each

assumption, the family consists of a husband, wife, and two children. Their annual income consists only of wages with no investment or interest income and no capital gains. The family's only assets are a house, personal property, and car or cars as shown in the table.

<u>Assumptions</u>	<u>Family</u>		
	<u>A</u>	<u>B</u>	<u>C</u>
Family income	\$ 7,500	\$12,500	\$17,500
House value	18,750	31,250	43,750
Personal property	1,500	2,500	3,500
Market value of car	1,700	1,800	2,300 (2 cars)
Annual gasoline consumption (gallons)	1,000	1,000	1,500

The following table shows the tax burden in 1973 based on the preceding assumptions.

<u>Tax</u>	<u>Family</u>		
	<u>A</u>	<u>B</u>	<u>C</u>
City:			
Sales	\$ 36.00	\$ 49.50	\$ 61.25
Real property	75.00	125.00	175.00
Personal property	8.50	9.00	11.50
Occupational	<u>75.00</u>	<u>125.00</u>	<u>175.00</u>
Total	<u>194.50</u>	<u>308.50</u>	<u>422.75</u>
County:			
Sales	36.00	49.50	61.25
Real property	73.12	121.87	170.62
Personal property	8.29	8.78	11.22
Gasoline	<u>10.00</u>	<u>10.00</u>	<u>15.00</u>
Total	<u>127.41</u>	<u>190.15</u>	<u>258.09</u>
State:			
Sales	144.00	198.00	245.00
Real property	5.27	17.46	29.65
Personal property	2.77	2.92	3.73
Gasoline	70.00	70.00	105.00
Income	<u>64.09</u>	<u>244.56</u>	<u>440.75</u>
Total	<u>286.13</u>	<u>532.94</u>	<u>824.13</u>
Total	<u>\$608.04</u>	<u>\$1,031.59</u>	<u>\$1,504.97</u>
Total as percentage of income	<u>8.1</u>	<u>8.3</u>	<u>8.6</u>

Note: Part of the city, county, and State property taxes are used for support of public schools.

In addition to the above taxes, a county resident might pay 16 cents on each package of cigarettes (county, 4 cents; State, 12 cents); 7 cents on each 12-ounce container of beer (county, 2 cents; State, 5 cents); and \$2 on each quart of liquor (county only). A resident would also pay a 4 percent State tax on utility bills.

The comptroller considered the county to be financially sound but anticipated some decrease in revenues because of economic recession. He said a significant decrease in revenue could affect some of the county's major programs, such as hospital operation and sewer construction. He also said revenue sharing funds, although not permitting a tax decrease, had helped the county avoid raising taxes.

## CHAPTER 6

### OTHER FEDERAL AID

#### FEDERAL AID RECEIVED

Excluding revenue sharing funds, the county received about \$5 million in Federal aid for fiscal years 1972, 1973, and 1974. The purpose and amount of aid received is shown in the following schedule.

<u>Description</u>	<u>Fiscal year</u>		
	<u>1972</u>	<u>1973</u>	<u>1974</u>
	<u>(000 omitted)</u>		
Health	\$ 36	\$ -	\$ -
Emergency employment	203	a/-11	-
Environmental protection	6	11	9
Indigent care (hospital construction)	411	164	-
Law enforcement	86	334	541
Disaster relief (tornado)	9	-	-
Sewer construction	<u>731</u>	<u>-</u>	<u>2,447</u>
Total	<u>\$1,482</u>	<u>\$498</u>	<u>\$2,997</u>

a/Refunded by the county when grant was terminated.

The county estimates that Federal aid in fiscal year 1975 will amount to \$28,080,000 for sewer construction, \$246,000 for law enforcement, and \$2,000 for environmental protection.

#### REDUCTION IN FEDERAL AID AND IMPACT ON JEFFERSON COUNTY

The county comptroller said the emergency employment grant was terminated because the cost of the program outweighed its benefits. Construction of the hospital, financed in part by the indigent care grant, was completed in late 1972.

## CHAPTER 7

### SCOPE OF REVIEW

We discussed the revenue sharing program with the president of the Jefferson County commission and with representatives of several county offices. We examined pertinent documents, such as budgets and employment records, and contacted several governmental organizations at the local, State, and Federal levels. We also obtained information from several civil rights and public interest groups. Our work was limited to gathering selected data relating to areas identified by the Subcommittee Chairman.

Officials of Jefferson County reviewed our case study, and we considered their comments in finalizing it.

## COUNTY GOVERNMENT WORK FORCE

## JEFFERSON COUNTY, ALABAMA

NOVEMBER 30, 1974

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
All functions:												
Officials/administrators	64	1	-	65	12	-	-	12	76	1	-	77
Professionals	129	10	1	140	108	57	8	173	237	67	9	313
Technicians	222	10	-	232	108	127	-	235	330	137	-	467
Protective service	203	16	-	219	6	-	-	6	209	16	-	225
Paraprofessionals	57	63	2	122	75	209	-	284	132	272	2	406
Office/clerical	37	3	-	40	541	109	3	653	578	112	3	693
Skilled craft	219	3	-	222	-	-	-	-	219	3	-	222
Service/maintenance	628	181	1	810	35	248	1	284	663	429	2	1,094
Total	1,559	287	4	1,850	885	750	12	1,647	2,444	1,037	16	3,497
Percent	45	8	-	53	25	21	-	47	70	30	-	100
County commission:												
Officials/administrators	2	-	-	2	-	-	-	-	2	-	-	2
Professionals	4	-	-	4	5	-	-	5	9	-	-	9
Technicians	5	-	-	5	1	-	-	1	6	-	-	6
Protective service	2	-	-	2	-	-	-	-	2	-	-	2
Paraprofessionals	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	1	-	-	1	22	2	-	24	23	2	-	25
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	3	-	-	3	-	2	-	2	3	2	-	5
Total	18	-	-	18	28	4	-	32	46	4	-	50
Percent	36	-	-	36	56	8	-	64	92	8	-	100
Printing:												
Office/clerical	2	1	-	3	2	-	-	2	4	1	-	5
Skilled craft	1	-	-	1	-	-	-	-	1	-	-	1
Total	3	1	-	4	2	-	-	2	5	1	-	6
Percent	50	17	-	67	33	-	-	33	83	17	-	100
County attorney:												
Professionals	4	-	-	4	-	-	-	-	4	-	-	4
Office/clerical	-	-	-	-	1	-	-	1	1	-	-	1
Total	4	-	-	4	1	-	-	1	5	-	-	5
Percent	80	-	-	80	20	-	-	20	100	-	-	100
Sewer billing:												
Professionals	-	-	-	-	1	-	-	1	1	-	-	1
Office/clerical	-	-	-	-	9	-	-	9	9	-	-	9
Total	-	-	-	-	10	-	-	10	10	-	-	10
Percent	-	-	-	-	100	-	-	100	100	-	-	100
Mercy Hospital:												
Officials/administrators	7	-	-	7	6	-	-	6	13	-	-	13
Professionals	14	-	-	14	68	51	8	127	82	51	8	141
Technicians	13	8	-	21	56	109	-	165	69	117	-	186
Protective service	12	7	-	19	-	-	-	-	12	7	-	19
Paraprofessionals	1	16	-	17	4	77	-	81	5	93	-	98
Office/clerical	6	2	-	8	69	70	1	140	75	72	1	148
Service/maintenance	6	23	-	29	21	100	1	122	27	123	1	151
Total	59	56	-	115	224	407	10	641	283	463	10	756
Percent	8	7	-	15	30	54	1	85	37	61	1	100
Cafeteria:												
Office/clerical	-	-	-	-	1	-	-	1	1	-	-	1
Service/maintenance	-	-	-	-	-	3	-	3	-	3	-	3
Total	-	-	-	-	1	3	-	4	1	3	-	4
Percent	-	-	-	-	25	75	-	100	25	75	-	100

Note: Totals may not add due to rounding.

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
<b>Treasurer:</b>												
Officials/administrators	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	5	1	-	6	5	1	-	6
<b>Total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>-</b>	<b>6</b>	<b>6</b>	<b>1</b>	<b>-</b>	<b>7</b>
<b>Percent</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>71</b>	<b>14</b>	<b>-</b>	<b>86</b>	<b>86</b>	<b>14</b>	<b>-</b>	<b>100</b>
<b>Revenue:</b>												
Officials/administrators	2	-	-	2	-	-	-	-	2	-	-	2
Professionals	17	-	1	18	-	-	-	-	17	-	1	18
Technicians	8	-	-	8	1	-	-	1	9	-	-	9
Office/clerical	2	-	-	2	108	12	1	121	110	12	1	123
<b>Total</b>	<b>29</b>	<b>-</b>	<b>1</b>	<b>30</b>	<b>109</b>	<b>12</b>	<b>1</b>	<b>122</b>	<b>138</b>	<b>12</b>	<b>2</b>	<b>152</b>
<b>Percent</b>	<b>19</b>	<b>-</b>	<b>1</b>	<b>20</b>	<b>72</b>	<b>8</b>	<b>1</b>	<b>80</b>	<b>91</b>	<b>8</b>	<b>1</b>	<b>100</b>
<b>Purchasing:</b>												
Officials/administrators	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	9	3	-	12	9	3	-	12
<b>Total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>9</b>	<b>3</b>	<b>-</b>	<b>12</b>	<b>10</b>	<b>3</b>	<b>-</b>	<b>13</b>
<b>Percent</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>69</b>	<b>23</b>	<b>-</b>	<b>92</b>	<b>77</b>	<b>23</b>	<b>-</b>	<b>100</b>
<b>Tax assessor:</b>												
Officials/administrators	3	-	-	3	-	-	-	-	3	-	-	3
Professionals	1	-	-	1	-	-	-	-	1	-	-	1
Technicians	-	-	-	-	3	-	-	3	3	-	-	3
Office/clerical	1	-	-	1	23	-	-	23	24	-	-	24
Service/maintenance	1	-	-	1	-	-	-	-	1	-	-	1
<b>Total</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>32</b>
<b>Percent</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>19</b>	<b>81</b>	<b>-</b>	<b>-</b>	<b>81</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Tax collector:</b>												
Officials/administrators	2	-	-	2	-	-	-	-	2	-	-	2
Professionals	1	-	-	1	-	-	-	-	1	-	-	1
Technicians	4	-	-	4	1	-	-	1	5	-	-	5
Office/clerical	-	-	-	-	25	3	1	29	25	3	1	29
Service/maintenance	1	-	-	1	-	-	-	-	1	-	-	1
<b>Total</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>26</b>	<b>3</b>	<b>1</b>	<b>30</b>	<b>34</b>	<b>3</b>	<b>1</b>	<b>38</b>
<b>Percent</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>21</b>	<b>68</b>	<b>8</b>	<b>3</b>	<b>79</b>	<b>90</b>	<b>8</b>	<b>3</b>	<b>100</b>
<b>Board of equalization:</b>												
Officials/administrators	3	-	-	3	1	-	-	1	4	-	-	4
Technicians	22	-	-	22	-	-	-	-	22	-	-	22
Paraprofessionals	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	19	1	-	20	19	1	-	20
<b>Total</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>20</b>	<b>1</b>	<b>-</b>	<b>21</b>	<b>46</b>	<b>1</b>	<b>-</b>	<b>47</b>
<b>Percent</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>55</b>	<b>43</b>	<b>2</b>	<b>-</b>	<b>45</b>	<b>98</b>	<b>2</b>	<b>-</b>	<b>100</b>
<b>Board of registrars:</b>												
Officials/administrators	2	-	-	2	1	-	-	1	3	-	-	3
Technicians	-	-	-	-	1	-	-	1	1	-	-	1
Office/clerical	-	-	-	-	20	-	-	20	20	-	-	20
<b>Total</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>24</b>
<b>Percent</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>92</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Jury board:</b>												
Officials/administrators	3	-	-	3	-	-	-	-	3	-	-	3
Office/clerical	1	-	-	1	7	-	-	7	8	-	-	8
<b>Total</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>11</b>
<b>Percent</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>64</b>	<b>-</b>	<b>-</b>	<b>64</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Personnel board:</b>												
Officials/administrators	5	1	-	6	-	-	-	-	5	1	-	6
Professionals	5	-	-	5	3	-	-	3	8	-	-	8
Office/clerical	-	-	-	-	14	2	-	16	14	2	-	16
<b>Total</b>	<b>10</b>	<b>1</b>	<b>-</b>	<b>11</b>	<b>17</b>	<b>2</b>	<b>-</b>	<b>19</b>	<b>27</b>	<b>3</b>	<b>-</b>	<b>30</b>
<b>Percent</b>	<b>33</b>	<b>3</b>	<b>-</b>	<b>37</b>	<b>57</b>	<b>7</b>	<b>-</b>	<b>63</b>	<b>90</b>	<b>10</b>	<b>-</b>	<b>100</b>



Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
<b>Circuit clerk:</b>												
Professionals	-	-	-	-	1	-	-	1	1	-	-	1
Office/clerical	-	-	-	-	28	1	-	29	28	1	-	29
Service/maintenance	2	-	-	2	-	-	-	-	2	-	-	2
<b>Total</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>29</b>	<b>1</b>	<b>-</b>	<b>30</b>	<b>31</b>	<b>1</b>	<b>-</b>	<b>32</b>
<b>Percent</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>91</b>	<b>3</b>	<b>-</b>	<b>94</b>	<b>97</b>	<b>3</b>	<b>-</b>	<b>100</b>
<b>Circuit courts:</b>												
Officials/administrators	1	-	-	1	-	-	-	-	1	-	-	1
Professionals	1	-	-	1	-	-	-	-	1	-	-	1
Protective service	17	-	-	17	-	-	-	-	17	-	-	17
Paraprofessionals	10	-	1	11	-	-	-	-	10	-	1	11
Office/clerical	5	-	-	5	18	-	-	18	23	-	-	23
Service/maintenance	26	-	-	26	-	-	-	-	26	-	-	26
<b>Total</b>	<b>60</b>	<b>-</b>	<b>1</b>	<b>61</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>18</b>	<b>78</b>	<b>-</b>	<b>1</b>	<b>79</b>
<b>Percent</b>	<b>76</b>	<b>-</b>	<b>1</b>	<b>77</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>23</b>	<b>99</b>	<b>-</b>	<b>1</b>	<b>100</b>
<b>Chancery court:</b>												
Officials/administrators	2	-	-	2	-	-	-	-	2	-	-	2
Professionals	-	-	-	-	1	-	-	1	1	-	-	1
Office/clerical	-	-	-	-	9	2	-	11	9	2	-	11
<b>Total</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>10</b>	<b>2</b>	<b>-</b>	<b>12</b>	<b>12</b>	<b>2</b>	<b>-</b>	<b>14</b>
<b>Percent</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>71</b>	<b>14</b>	<b>-</b>	<b>86</b>	<b>86</b>	<b>14</b>	<b>-</b>	<b>100</b>
<b>Probate court:</b>												
Officials/administrators	1	-	-	1	-	-	-	-	1	-	-	1
Professionals	1	-	-	1	2	-	-	2	3	-	-	3
Office/clerical	2	-	-	2	35	2	-	37	37	2	-	39
Service/maintenance	1	-	-	1	-	-	-	-	1	-	-	1
<b>Total</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>37</b>	<b>2</b>	<b>-</b>	<b>39</b>	<b>42</b>	<b>2</b>	<b>-</b>	<b>44</b>
<b>Percent</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>84</b>	<b>4</b>	<b>-</b>	<b>89</b>	<b>96</b>	<b>4</b>	<b>-</b>	<b>100</b>
<b>Family court:</b>												
Officials/administrators	1	-	-	1	3	-	-	3	4	-	-	4
Professionals	25	7	-	32	14	5	-	19	39	12	-	51
Protective service	1	-	-	1	-	-	-	-	1	-	-	1
Paraprofessionals	7	11	-	18	9	15	-	24	16	26	-	42
Office/clerical	-	-	-	-	21	2	-	23	21	2	-	23
Service/maintenance	4	-	-	4	1	4	-	5	5	4	-	9
<b>Total</b>	<b>38</b>	<b>18</b>	<b>-</b>	<b>56</b>	<b>48</b>	<b>26</b>	<b>-</b>	<b>74</b>	<b>86</b>	<b>44</b>	<b>-</b>	<b>130</b>
<b>Percent</b>	<b>29</b>	<b>14</b>	<b>-</b>	<b>43</b>	<b>37</b>	<b>20</b>	<b>-</b>	<b>57</b>	<b>66</b>	<b>34</b>	<b>-</b>	<b>100</b>
<b>Court of general sessions:</b>												
Professionals	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	1	-	-	1	7	1	-	8	8	1	-	9
<b>Total</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>-</b>	<b>8</b>	<b>9</b>	<b>1</b>	<b>-</b>	<b>10</b>
<b>Percent</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>70</b>	<b>10</b>	<b>-</b>	<b>80</b>	<b>90</b>	<b>10</b>	<b>-</b>	<b>100</b>
<b>Civil court:</b>												
Professionals	2	-	-	2	-	-	-	-	2	-	-	2
Office/clerical	-	-	-	-	10	1	-	11	10	1	-	11
<b>Total</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>10</b>	<b>1</b>	<b>-</b>	<b>11</b>	<b>12</b>	<b>1</b>	<b>-</b>	<b>13</b>
<b>Percent</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>77</b>	<b>8</b>	<b>-</b>	<b>85</b>	<b>92</b>	<b>8</b>	<b>-</b>	<b>100</b>
<b>Criminal court:</b>												
Professionals	8	-	-	8	-	-	-	-	8	-	-	8
Protective service	5	-	-	5	-	-	-	-	5	-	-	5
Office/clerical	1	-	-	1	10	-	-	10	11	-	-	11
<b>Total</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>24</b>
<b>Percent</b>	<b>58</b>	<b>-</b>	<b>-</b>	<b>58</b>	<b>42</b>	<b>-</b>	<b>-</b>	<b>42</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Bessemer county court:</b>												
Protective service	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	1	-	-	1	6	-	-	6	7	-	-	7
Service/maintenance	1	-	-	1	-	-	-	-	1	-	-	1
<b>Total</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>
<b>Percent</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>67</b>	<b>-</b>	<b>-</b>	<b>67</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
<b>Building services:</b>												
Officials/administrators	2	-	-	2	-	-	-	-	2	-	-	2
Protective service	4	1	-	5	-	-	-	-	4	1	-	5
Office/clerical	3	-	-	3	3	1	-	4	6	1	-	7
Skilled craft	26	1	-	27	-	-	-	-	26	1	-	27
Service/maintenance	49	36	-	85	-	28	-	28	49	64	-	113
<b>Total</b>	<b>84</b>	<b>38</b>	<b>-</b>	<b>122</b>	<b>3</b>	<b>29</b>	<b>-</b>	<b>32</b>	<b>87</b>	<b>67</b>	<b>-</b>	<b>154</b>
<b>Percent</b>	<b>54</b>	<b>25</b>	<b>-</b>	<b>79</b>	<b>2</b>	<b>19</b>	<b>-</b>	<b>21</b>	<b>56</b>	<b>44</b>	<b>-</b>	<b>100</b>
<b>Road:</b>												
Officials/administrators	14	-	-	14	-	-	-	-	14	-	-	14
Professionals	1	-	-	1	-	-	-	-	1	-	-	1
Technicians	42	-	-	42	-	-	-	-	42	-	-	42
Paraprofessionals	18	1	1	20	1	-	-	1	19	1	1	21
Office/clerical	10	-	-	10	6	-	-	6	16	-	-	16
Skilled craft	171	2	-	173	-	-	-	-	171	2	-	173
Service/maintenance	427	42	1	470	-	-	-	-	427	42	1	470
<b>Total</b>	<b>683</b>	<b>45</b>	<b>2</b>	<b>730</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>690</b>	<b>45</b>	<b>2</b>	<b>737</b>
<b>Percent</b>	<b>93</b>	<b>6</b>	<b>-</b>	<b>99</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>94</b>	<b>6</b>	<b>-</b>	<b>100</b>
<b>Inspection services:</b>												
Officials/administrators	2	-	-	2	-	-	-	-	2	-	-	2
Professionals	4	-	-	4	-	-	-	-	4	-	-	4
Technicians	39	-	-	39	2	-	-	2	41	-	-	41
Office/clerical	-	-	-	-	4	-	-	4	4	-	-	4
<b>Total</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>51</b>
<b>Percent</b>	<b>88</b>	<b>-</b>	<b>-</b>	<b>88</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Planning and zoning:</b>												
Technicians	5	-	-	5	-	-	-	-	5	-	-	5
Office/clerical	-	-	-	-	4	-	-	4	4	-	-	4
<b>Total</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>
<b>Percent</b>	<b>56</b>	<b>-</b>	<b>-</b>	<b>56</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>44</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Sewer:</b>												
Officials/administrators	5	-	-	5	-	-	-	-	5	-	-	5
Professionals	1	-	-	1	1	-	-	1	2	-	-	2
Technicians	33	2	-	35	-	-	-	-	33	2	-	35
Paraprofessionals	10	-	-	10	-	-	-	-	10	-	-	10
Office/clerical	-	-	-	-	2	-	-	2	2	-	-	2
Skilled craft	21	-	-	21	-	-	-	-	21	-	-	21
Service/maintenance	97	39	-	136	-	-	-	-	97	39	-	136
<b>Total</b>	<b>167</b>	<b>41</b>	<b>-</b>	<b>208</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>170</b>	<b>41</b>	<b>-</b>	<b>211</b>
<b>Percent</b>	<b>79</b>	<b>19</b>	<b>-</b>	<b>99</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>81</b>	<b>19</b>	<b>-</b>	<b>100</b>
<b>Sheriff:</b>												
Officials/administrators	2	-	-	2	-	-	-	-	2	-	-	2
Professionals	11	-	-	11	-	-	-	-	11	-	-	11
Technicians	37	-	-	37	4	1	-	5	41	1	-	42
Protective service	119	7	-	126	1	-	-	1	120	7	-	127
Paraprofessionals	4	-	-	4	-	-	-	-	4	-	-	4
Office/clerical	-	-	-	-	21	2	-	23	21	2	-	23
Service/maintenance	1	-	-	1	-	-	-	-	1	-	-	1
<b>Total</b>	<b>174</b>	<b>7</b>	<b>-</b>	<b>181</b>	<b>26</b>	<b>3</b>	<b>-</b>	<b>29</b>	<b>200</b>	<b>10</b>	<b>-</b>	<b>210</b>
<b>Percent</b>	<b>83</b>	<b>3</b>	<b>-</b>	<b>86</b>	<b>12</b>	<b>1</b>	<b>-</b>	<b>14</b>	<b>95</b>	<b>5</b>	<b>-</b>	<b>100</b>
<b>County jail:</b>												
Professionals	4	-	-	4	-	-	-	-	4	-	-	4
Technicians	9	1	-	9	-	-	-	-	9	-	-	9
Protective service	36	1	-	37	5	-	-	5	41	1	-	42
Office/clerical	-	-	-	-	1	-	-	1	1	-	-	1
Service/maintenance	2	-	-	2	-	-	-	-	2	-	-	2
<b>Total</b>	<b>51</b>	<b>1</b>	<b>-</b>	<b>52</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>57</b>	<b>1</b>	<b>-</b>	<b>58</b>
<b>Percent</b>	<b>88</b>	<b>2</b>	<b>-</b>	<b>90</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>98</b>	<b>2</b>	<b>-</b>	<b>100</b>
<b>District attorney:</b>												
Professionals	19	1	-	20	-	-	-	-	19	1	-	20
Protective service	3	-	-	3	-	-	-	-	3	-	-	3
Paraprofessionals	3	-	-	3	-	-	-	-	3	-	-	3
Office/clerical	1	-	-	1	11	1	-	12	12	1	-	13
Service/maintenance	2	-	-	2	-	-	-	-	2	-	-	2
<b>Total</b>	<b>28</b>	<b>1</b>	<b>-</b>	<b>29</b>	<b>11</b>	<b>1</b>	<b>-</b>	<b>12</b>	<b>39</b>	<b>2</b>	<b>-</b>	<b>41</b>
<b>Percent</b>	<b>68</b>	<b>2</b>	<b>-</b>	<b>71</b>	<b>27</b>	<b>2</b>	<b>-</b>	<b>29</b>	<b>95</b>	<b>5</b>	<b>-</b>	<b>100</b>

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
Coroner:												
Officials/administrators	1	-	-	1	-	-	-	-	1	-	-	1
Technicians	4	-	-	4	-	-	-	-	4	-	-	4
Office/clerical	-	-	-	-	1	-	-	1	1	-	-	1
Total	5	-	-	5	1	-	-	1	6	-	-	6
Percent	83	-	-	83	17	-	-	17	100	-	-	100
Correctional center:												
Officials/administrators	1	-	-	1	-	-	-	-	1	-	-	1
Professionals	5	2	-	7	2	-	-	2	7	2	-	9
Protective service	3	-	-	3	-	-	-	-	3	-	-	3
Office/clerical	-	-	-	-	4	-	-	4	4	-	-	4
Service/maintenance	1	-	-	1	-	-	-	-	1	-	-	1
Total	10	2	-	12	6	-	-	6	16	2	-	18
Percent	56	11	-	67	33	-	-	33	89	11	-	100
Central laundry:												
Officials/administrators	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	1	-	-	1	1	-	-	1
Service/maintenance	-	9	-	9	-	21	-	21	-	30	-	30
Total	1	9	-	10	1	21	-	22	2	30	-	32
Percent	3	28	-	31	3	66	-	69	6	94	-	100
County home:												
Officials/administrators	-	-	-	-	1	-	-	1	1	-	-	1
Professionals	-	-	-	-	10	1	-	11	10	1	-	11
Technicians	1	-	-	1	39	17	-	56	40	17	-	57
Paraprofessionals	2	35	-	37	61	117	-	178	63	152	-	215
Office/clerical	-	-	-	-	5	2	-	7	5	2	-	7
Service/maintenance	4	32	-	36	13	90	-	103	17	122	-	139
Total	7	67	-	74	129	227	-	356	136	294	-	430
Percent	2	16	-	17	30	53	-	83	32	68	-	100

GAO note: The jobs in this appendix were categorized by the county using Federal Equal Employment Opportunity Commission definitions.

## COUNTY GOVERNMENT NEW HIRES

## JEFFERSON COUNTY, ALABAMA

YEAR ENDED JUNE 30, 1974

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
All functions:												
Officials/administrators	4	1	-	5	3	-	-	3	7	1	-	8
Professionals	20	1	-	21	25	29	2	56	45	30	2	77
Technicians	12	3	-	15	21	40	-	61	33	43	-	76
Protective service	14	4	-	18	-	-	-	-	14	4	-	18
Paraprofessionals	28	31	1	60	58	115	-	173	86	146	1	233
Office/clerical	6	1	-	7	67	41	2	110	73	42	2	117
Skilled craft	2	-	-	2	-	-	-	-	2	-	-	2
Service/maintenance	140	49	-	189	7	69	-	76	147	118	-	265
Total	226	90	1	317	181	294	4	479	407	384	5	796
Percent	28	11	-	40	23	37	-	60	51	48	1	100
County commission:												
Professionals	1	-	-	1	-	-	-	-	1	-	-	1
Technicians	2	-	-	2	-	-	-	-	2	-	-	2
Paraprofessionals	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	5	1	-	6	5	1	-	6
Total	4	-	-	4	5	1	-	6	9	1	-	10
Percent	40	-	-	40	50	10	-	60	90	10	-	100
Printing:												
Office/clerical	1	1	-	2	-	-	-	-	1	1	-	2
Total	1	1	-	2	-	-	-	-	1	1	-	2
Percent	50	50	-	100	-	-	-	-	50	50	-	100
Mercy Hospital:												
Officials/administrators	2	-	-	2	2	-	-	2	4	-	-	4
Professionals	4	-	-	4	20	28	2	50	24	28	2	54
Technicians	2	1	-	3	12	36	-	48	14	37	-	51
Protective service	1	2	-	3	-	-	-	-	1	2	-	3
Paraprofessionals	-	7	-	7	1	20	-	21	1	27	-	28
Office/clerical	2	-	-	2	14	30	1	45	16	30	1	47
Service/maintenance	2	7	-	9	1	16	-	17	3	23	-	26
Total	13	17	-	30	50	130	3	183	63	147	3	213
Percent	6	8	-	14	24	61	1	86	30	69	1	100
Treasurer:												
Office/clerical	-	-	-	-	-	1	-	1	-	1	-	1
Total	-	-	-	-	-	1	-	1	-	1	-	1
Percent	-	-	-	-	-	100	-	100	-	100	-	100
Revenue:												
Technicians	2	-	-	2	-	-	-	-	2	-	-	2
Office/clerical	-	-	-	-	7	-	1	8	7	-	1	8
Total	2	-	-	2	7	-	1	8	9	-	1	10
Percent	20	-	-	20	70	-	10	80	90	-	10	100
Tax assessor:												
Office/clerical	1	-	-	1	1	-	-	1	2	-	-	2
Total	1	-	-	1	1	-	-	1	2	-	-	2
Percent	50	-	-	50	50	-	-	50	100	-	-	100

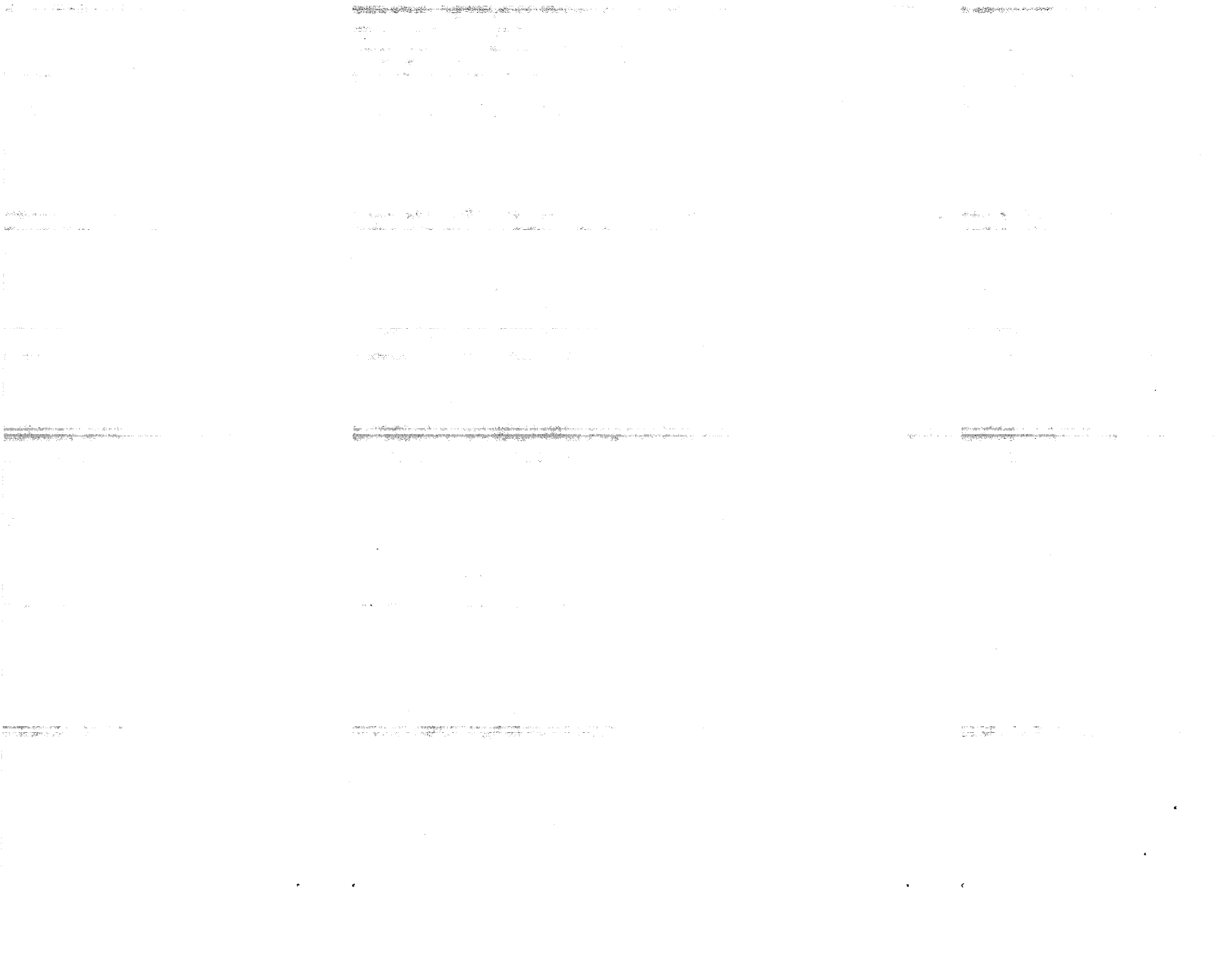
Note: Totals may not add due to rounding.

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
Board of equalization:												
Officials/administrators	-	-	-	-	1	-	-	1	1	-	-	1
Paraprofessionals	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	4	-	-	4	4	-	-	4
Total	1	-	-	1	5	-	-	5	6	-	-	6
Percent	17	-	-	17	83	-	-	83	100	-	-	100
Board of registrars:												
Office/clerical	-	-	-	-	7	-	-	7	7	-	-	7
Total	-	-	-	-	7	-	-	7	7	-	-	7
Percent	-	-	-	-	100	-	-	100	100	-	-	100
Personnel board:												
Officials/administrators	-	1	-	1	-	-	-	-	-	1	-	1
Professionals	1	-	-	1	1	-	-	1	2	-	-	2
Office/clerical	-	-	-	-	2	2	-	4	2	2	-	4
Total	1	1	-	2	3	2	-	5	4	3	-	7
Percent	14	14	-	29	43	29	-	71	57	43	-	100
Circuit clerk:												
Office/clerical	-	-	-	-	5	1	-	6	5	1	-	6
Total	-	-	-	-	5	1	-	6	5	1	-	6
Percent	-	-	-	-	83	17	-	100	83	17	-	100
Circuit courts:												
Protective service	2	-	-	2	-	-	-	-	2	-	-	2
Paraprofessionals	5	-	-	5	-	-	-	-	5	-	-	5
Office/clerical	-	-	-	-	2	-	-	2	2	-	-	2
Service/maintenance	4	-	-	4	-	-	-	-	4	-	-	4
Total	11	-	-	11	2	-	-	2	13	-	-	13
Percent	85	-	-	85	15	-	-	15	100	-	-	100
Chancery court:												
Office/clerical	-	-	-	-	2	-	-	2	2	-	-	2
Total	-	-	-	-	2	-	-	2	2	-	-	2
Percent	-	-	-	-	100	-	-	100	100	-	-	100
Probate court:												
Office/clerical	-	-	-	-	2	1	-	3	2	1	-	3
Total	-	-	-	-	2	1	-	3	2	1	-	3
Percent	-	-	-	-	67	33	-	100	67	33	-	100
Family court:												
Professionals	1	-	-	1	1	1	-	2	2	1	-	3
Paraprofessionals	3	3	-	6	2	1	-	3	5	4	-	9
Office/clerical	-	-	-	-	4	1	-	5	4	1	-	5
Total	4	3	-	7	7	3	-	10	11	6	-	17
Percent	24	18	-	41	41	18	-	59	65	35	-	100
Court of general sessions:												
Office/clerical	-	-	-	-	-	1	-	1	-	1	-	1
Total	-	-	-	-	-	1	-	1	-	1	-	1
Percent	-	-	-	-	-	100	-	100	-	100	-	100

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
Civil court:												
Professionals	1	-	-	1	-	-	-	-	1	-	-	1
Total	1	-	-	1	-	-	-	-	1	-	-	1
Percent	100	-	-	100	-	-	-	-	100	-	-	100
Criminal court:												
Protective service	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	1	-	-	1	1	-	-	1
Total	1	-	-	1	1	-	-	1	2	-	-	2
Percent	50	-	-	50	50	-	-	50	100	-	-	100
Building services:												
Skilled craft	2	-	-	2	-	-	-	-	2	-	-	2
Service/maintenance	9	6	-	15	-	2	-	2	9	8	-	17
Total	11	6	-	17	-	2	-	2	11	8	-	19
Percent	58	32	-	90	-	10	-	10	58	42	-	100
Road:												
Technicians	2	-	-	2	-	-	-	-	2	-	-	2
Paraprofessionals	9	1	1	11	-	-	-	-	9	1	1	11
Office/clerical	2	-	-	2	-	-	-	-	2	-	-	2
Service/maintenance	109	12	-	121	-	-	-	-	109	12	-	121
Total	122	13	1	136	-	-	-	-	122	13	1	136
Percent	90	10	1	100	-	-	-	-	90	10	1	100
Inspection services:												
Professionals	1	-	-	1	-	-	-	-	1	-	-	1
Technicians	1	-	-	1	1	-	-	1	2	-	-	2
Total	2	-	-	2	1	-	-	1	3	-	-	3
Percent	67	-	-	67	33	-	-	33	100	-	-	100
Planning and zoning:												
Office/clerical	-	-	-	-	2	-	-	2	2	-	-	2
Total	-	-	-	-	2	-	-	2	2	-	-	2
Percent	-	-	-	-	100	-	-	100	100	-	-	100
Sewer:												
Technicians	2	2	-	4	-	-	-	-	2	2	-	4
Paraprofessionals	5	-	-	5	-	-	-	-	5	-	-	5
Service/maintenance	15	14	-	29	-	-	-	-	15	14	-	29
Total	22	16	-	38	-	-	-	-	22	16	-	38
Percent	58	42	-	100	-	-	-	-	58	42	-	100
Sheriff:												
Officials/administrators	1	-	-	1	-	-	-	-	1	-	-	1
Technicians	-	-	-	-	1	1	-	2	1	1	-	2
Protective service	4	2	-	6	-	-	-	-	4	2	-	6
Paraprofessionals	3	-	-	3	-	-	-	-	3	-	-	3
Office/clerical	-	-	-	-	3	1	-	4	3	1	-	4
Total	8	2	-	10	4	2	-	6	12	4	-	16
Percent	50	13	-	63	25	12	-	37	75	25	-	100
County jail:												
Professionals	1	-	-	1	-	-	-	-	1	-	-	1
Protective service	5	-	-	5	-	-	-	-	5	-	-	5
Total	6	-	-	6	-	-	-	-	6	-	-	6
Percent	100	-	-	100	-	-	-	-	100	-	-	100

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
District attorney:												
Professionals	6	1	-	7	-	-	-	-	6	1	-	7
Paraprofessionals	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	1	-	-	1	1	-	-	1
Total	7	1	-	8	1	-	-	1	8	1	-	9
Percent	78	11	-	89	11	-	-	11	89	11	-	100
Correctional center:												
Professionals	4	-	-	4	1	-	-	1	5	-	-	5
Protective service	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	4	-	-	4	4	-	-	4
Total	5	-	-	5	5	-	-	5	10	-	-	10
Percent	50	-	-	50	50	-	-	50	100	-	-	100
Central laundry:												
Officials/administrators	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	1	-	-	1	1	-	-	1
Service/maintenance	-	7	-	7	-	20	-	20	-	27	-	27
Total	1	7	-	8	1	20	-	21	2	27	-	29
Percent	3	24	-	28	3	69	-	72	7	93	-	100
County home:												
Professionals	-	-	-	-	2	-	-	2	2	-	-	2
Technicians	1	-	-	1	7	3	-	10	8	3	-	11
Paraprofessionals	-	20	-	20	55	94	-	149	55	114	-	169
Office/clerical	-	-	-	-	-	2	-	2	-	2	-	2
Service/maintenance	1	3	-	4	6	31	-	37	7	34	-	41
Total	2	23	-	25	70	130	-	200	72	153	-	225
Percent	1	10	-	11	31	58	-	89	32	68	-	100

GAO note: The jobs in this appendix were categorized by the county using Federal Equal Employment Opportunity Commission definitions.





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